

**ARIZONA SCHEDULE
A(PY)**

**Itemized Deductions
For part-year residents**

1997

Attach to your return

Name(s) as shown on Form 140PY		Your social security number			
		Spouse's social security number			
Medical and Dental Expenses	1 Medical and dental expense incurred and paid while an Arizona resident, plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	1			00
Taxes	2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	2			00
Interest Expense	3 Interest expense allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident, plus the amount of such interest from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	3			00
Gifts to Charity	4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident, plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	4			00
Casualty and Theft Losses	5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	5		00	
	6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	6		00	
	7 Amount of loss on line 6 incurred while you were an Arizona resident, plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident	7		00	
	8 Divide line 7 by line 6. <i>Enter the percent</i>	8		%	
	9 Multiply line 5 by the percent on line 8	9			00
Job Expenses and Other Miscellaneous Expenses	10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation	10		00	
	11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	11		00	
	12 Divide line 11 by line 10. <i>Enter the percent</i>	12		%	
	13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation	13		00	
	14 Multiply line 13 by the percent on line 12	14		00	
	15 Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	15		00	
	16 Wagering losses included on line 15	16		00	
Skip lines 16 through 20 if not deducting gambling losses	17 Total gambling winnings included in your Arizona gross income	17		00	
	18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30	18		00	
	19 Maximum allowable gambling loss deduction. <i>Subtract line 18 from line 17</i>	19		00	
	20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero	20		00	
	21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here	21		00	
	22 Add lines 14 and 21	22			00
Total Itemized Deductions	23 Tentative Arizona itemized deduction. Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$121,200 (\$60,600 if married filing separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 23	23		00	
	24 If your federal adjusted gross income is more than \$121,200 (\$60,600 if married filing separately) enter on line 24 the amount by which you have to reduce your federal itemized deduction because your federal adjusted gross income was over this threshold	24		00	
	25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A prior to the federal adjusted gross income limitation	25		00	
	26 Divide line 23 by line 25. <i>Enter the percent</i>	26		%	
	27 Multiply line 24 by the percent on line 26. <i>Enter the result</i>	27		00	
	28 Subtract line 27 from line 23. Enter the result here and on Form 140PY, page 1, line 23	28			00